PHILANTHROPY & SOCIAL INNOVATION
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OPENING THE 990

INFORMATION AND TOOLS FOR DRIVING IMPACT

REVISED: MARCH 2022

Form 990
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Mandatory 990 E-Filing
An Introduction

One of the greatest sources of information on the nonprofit sector is the Form 990, which nonprofit organizations are required to file annually with the Internal Revenue Service (IRS) and make public upon request. The Taxpayer First Act, signed into law on July 1st, 2019, mandates electronic filing, or e-filing, of the Form 990. The IRS must also make e-filed returns available in a "machine-readable" format, enabling the public to access and search these documents as never before.

This brochure is intended as a general introduction to the e-filing process. This communication is provided by the Aspen Institute for informational purposes only and does not constitute the rendering of legal, accounting, or other professional services. For questions regarding your organization's specific circumstances, please consult a professional.

New IRS 990 E-Filing Requirement
Forms 990 and **990-PF** with tax years beginning on or after July 2, 2019 must be filed electronically. **Forms 990-EZ** with tax years ending July 31, 2021 and later must be filed electronically. **Forms 990-T** with due dates on or after April 15, 2021 must be filed electronically. All 2020 and future year **Forms 4720** filed by a private foundation with a due date on or after July 15, 2021 must be filed electronically and not on paper, with limited exceptions.

Transmitting Your Form to the IRS: Your organization may choose to complete and e-file its return either on its own or through a paid tax preparer who will transmit the form to the IRS as part of its services. If your organization is completing the return on its own, you may use the software of your choice, but make sure that your return is electronically transmitted to the IRS through an IRS-approved online provider. There is generally a fee for using one of these online providers.* You are not required to apply for an Electronic Filing Information Number (EFIN).**

* Note: If your organization has a revenue of $100K or less, you may wish to check this list of IRS-approved online providers for a provider that will prepare and transmit your return for free.
** The IRS may provide large organizations ($10 million+ in assets) with other e-file options as they are considered "large taxpayers."

Want to ask the IRS a technical or procedural question regarding completing the Form 990 or 990-EZ? You can call IRS Tax-Exempt Customer Account Services:

1-877-829-5500

Benefits of E-Filing & Open Form 990 Data

Communicating Nonprofit Stories

Open 990 data offers nonprofits the tools to advance public understanding of their organizations' missions, finances, and programs, through information that can easily be searched and analyzed.

Increased Nonprofit Transparency

Open 990 data allows nonprofit leaders, policymakers, and the public to understand trends in the field, measure where nonprofits stand in comparison to their peers, and make more informed decisions for their organizations.

Helpful Information for Donors

Open 990 data helps donors make more informed giving decisions by providing them with critical information on nonprofit missions, funding, governance, and more.

Opportunities for Innovation

Open 990 data makes possible the development of innovative tools and applications that help illuminate and solve problems in our communities.

Improved Filing Accuracy & Efficiency

E-filing reduces common errors in paper filing, such as inaccurate calculations. Identifying mistakes on the front end reduces the overall time spent on the filing process.

Improved Efficiency & Enforcement

E-filing lowers the costs of processing returns and enables the IRS to use resources more efficiently, thus saving taxpayer money. E-filing also allows for computer analysis, making fraud detection easier for charity officials.

Who Needs to File Electronically and When?

Tax Exempt Organizations Form 990 and 990-PF

		Organizations with Fiscal Years Ending on July 31, 2020 and Later
990 and 990-PF E-Filing Process		Forms 990 and 990-PF **must** be filed electronically.

Tax Exempt Organizations Form 990-T

	Organizations with Returns Due Before April 15, 2021	Organizations with Returns Due on April 15, 2021 or Later
990-T E-Filing Process	The IRS will accept either paper or electronic filing of Forms 990-T.	Forms 990-T **must** be filed electronically.

Tax Exempt Organizations Form 990-EZ

	Organizations with Fiscal Years Ending Before July 31, 2021	Organizations with Fiscal Years Ending on July 31, 2021 and Later
990-EZ E-Filing Process	The IRS will accept either paper or electronic filing of Forms 990-EZ.	Forms 990-EZ **must** be filed electronically.

What Constitutes an Organization that May File a 990-EZ?

Organizations with annual gross receipts of less than $200,000 and total assets at tax year-end of less than $500,000.

Please Keep in Mind...

- Form 990, 990-PF, 990-T, and 990-EZ filers are to file by the 15th day of the fifth month after your organization's accounting period ends, unless you have requested an automatic extension.

- **Transmitting Your Form to the IRS:** Your organization may choose to complete and e-file its return either on its own or through a paid tax preparer who will transmit the form to the IRS as part of its services. If your organization is completing the return on its own, you may use the software of your choice, but make sure that your return is electronically transmitted to the IRS through an IRS-approved online provider. There is generally a fee for using one of these online providers. You are not required to apply for an Electronic Filing Information Number (EFIN).

Navigating the Tax Filing Process for Form 990 Filers

The 2021 Form 990 is now available. Access instructions here.

If you are filing the 2020 Form 990, access instructions here.

Step 1

If your fiscal year ended on or before June 30th, 2020, determine whether you will complete the filing process via paper or e-filing.

If you are pursuing e-filing, then skip to Step 3.

Step 2

If your fiscal year ended on July 31, 2020 or later, then prepare for e-filing by proceeding to Step 3.

Step 3

Your organization may choose to complete and e-file its return either on its own or through a paid tax preparer who will transmit the form to the IRS as part of its services. If your organization is completing the return on its own, you may use the software of your choice, but make sure that your return is electronically transmitted to the IRS through an IRS-approved online provider. There is generally a fee for using one of these online providers. You are not required to apply for an Electronic Filing Information Number (EFIN).

Navigating the Tax Filing Process for Form 990-EZ Filers

Mandatory e-filing is now going into effect for all Form 990-EZ filers, depending on when your fiscal year ended. See below for more information.

If you are filing the 2021 Form 990-EZ, access instructions here. If you are filing the 2020 Form 990-EZ, access instructions here.

Step 1

If your fiscal year ended before July 31, 2021, determine whether you will complete the filing process via paper or e-filing.

If you are pursuing e-filing, then skip to Step 3.

Step 2

If your fiscal year ended on July 31, 2021 or later, then prepare for e-filing by proceeding to Step 3.

Step 3

Your organization may choose to complete and e-file its return either on its own or through a paid tax preparer who will transmit the form to the IRS as part of its services. If your organization is completing the return on its own, you may use the software of your choice, but make sure that your return is electronically transmitted to the IRS through an IRS-approved online provider. There is generally a fee for using one of these online providers. (Note: If your organization has a revenue of $100K or less, you may wish to check the list above for a provider that will prepare and transmit your return for free.) You are not required to apply for an Electronic Filing Information Number (EFIN).

Navigating the Tax Filing Process for Form 990-T *Filers*

The 2021 Form 990-T is now available. Access instructions here.

If you are filing the 2020 Form 990-T, access instructions here.

Step 1

If the due date for your return fell before April 15, 2021, determine whether you will complete the filing process via paper or e-filing.

If you are pursuing e-filing, then skip to Step 3.

Step 2

If your fiscal year ended on April 15, 2021 or later, then prepare for e-filing by proceeding to Step 3.

Step 3

Your organization may choose to complete and e-file its return either on its own or through a paid tax preparer who will transmit the form to the IRS as part of its services. If your organization is completing the return on its own, you may use the software of your choice, but make sure that your return is electronically transmitted to the IRS through an IRS-approved online provider. There is generally a fee for using one of these online providers. You are not required to apply for an Electronic Filing Information Number (EFIN).
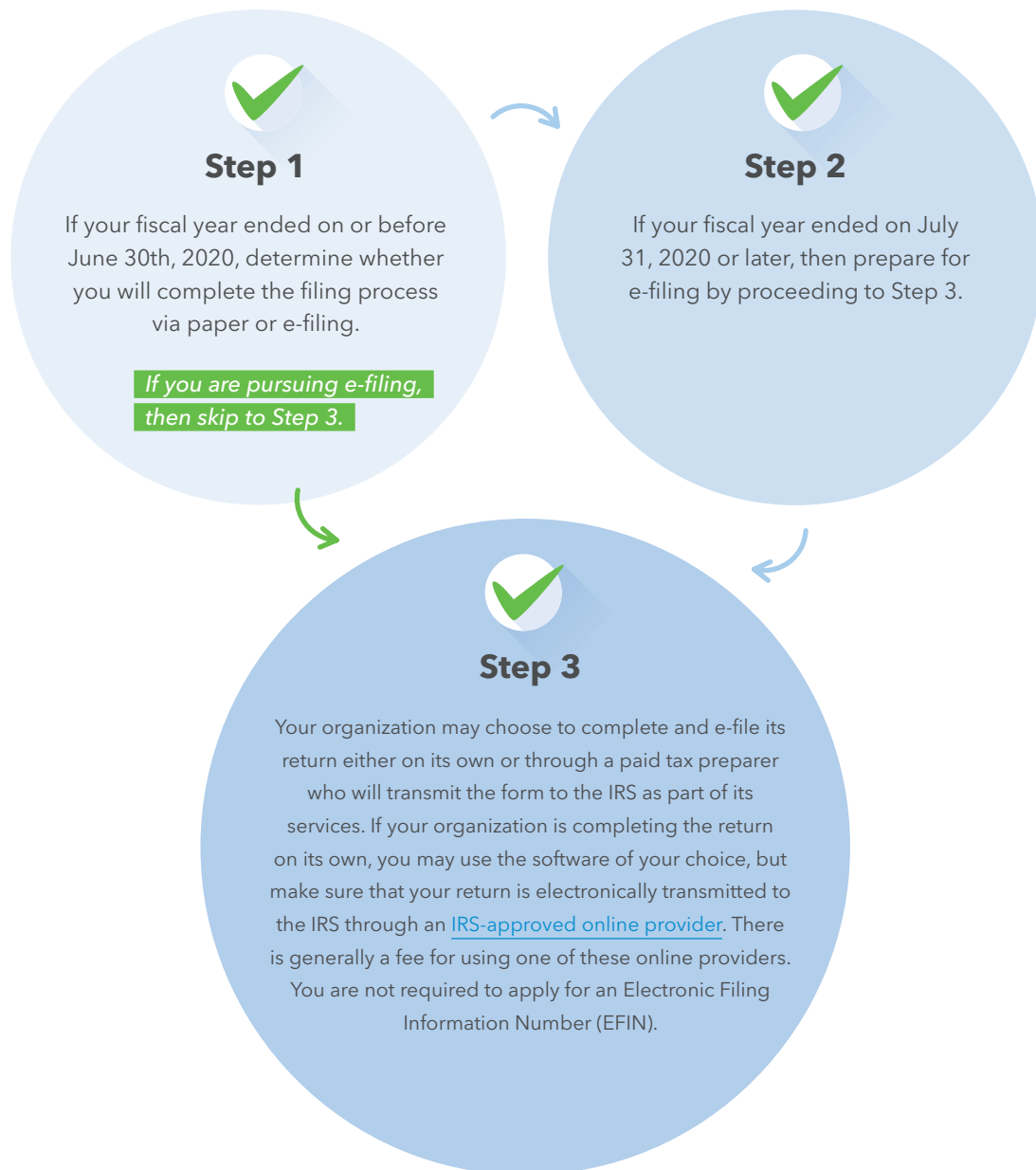
Navigating the Tax Filing Process for Form 990-PF Filers

The 2021 Form 990-PF is now available. Access instructions here.

If you are filing the 2020 Form 990-PF, access instructions here.

Step 1

If your fiscal year ended on or before June 30th, 2020, determine whether you will complete the filing process via paper or e-filing.

If you are pursuing e-filing, then skip to Step 3.

Step 2

If your fiscal year ended on July 31, 2020 or later, then prepare for e-filing by proceeding to Step 3.

Step 3

Your organization may choose to complete and e-file its return either on its own or through a paid tax preparer who will transmit the form to the IRS as part of its services. If your organization is completing the return on its own, you may use the software of your choice, but make sure that your return is electronically transmitted to the IRS through an IRS-approved online provider. There is generally a fee for using one of these online providers. You are not required to apply for an Electronic Filing Information Number (EFIN).

About the Nonprofit Data Project

The Aspen Institute's Program on Philanthropy and Social Innovation (PSI) convenes leading figures in the field of nonprofit research to assess and improve the state of the nation's nonprofit data, thereby strengthening our understanding of the country's vast civil society. Convenings provide a unique forum for information-sharing, collaboration, and action including efforts to promote open nonprofit data in the United States.

PSI's Nonprofit Data Project was created in 2008 with the initial participation of GuideStar, the Foundation Center (now Candid), the Urban Institute's Center on Nonprofits and Philanthropy, the Lilly Family School of Philanthropy at Indiana University, and the Center for Civil Society Studies at Johns Hopkins University. Working with members of the open 990 data community, the project helped to spawn the Nonprofit Open Data Collective which brings together leading representatives and scholars of the nonprofit sector that work to strengthen nonprofits on the ground, enhance public transparency, and provide critical information to donors, volunteers, government officials, charity regulators, members of the public, and more.

PSI would like to thank the **Bill & Melinda Gates Foundation** for its continued support of the work we do in the social sector.

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